

IRS News Release

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IRS Allows Highway Vehicle Removal of Aviation Fuel Due to Hurricane Katrina

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WASHINGTON — The Internal Revenue Service, to alleviate local fuel shortages caused by Hurricane Katrina, will permit vehicles registered for highway use to remove aviation-grade kerosene (aviation fuel) from certain airports without violating the favorable excise tax treatment to which those airport fueling terminals are currently entitled.

The airports to which this relief applies are Louis Armstrong New Orleans International Airport (T-72-LA-2356), Memphis International Airport (T-62-TN-2212), Dallas Love Field Airport (T-75-TX 2663), Dallas Fort Worth International Airport (T-75-TX-2673), and George Bush Intercontinental Airport, Houston (T-76-TX-2818).

This relief applies beginning September 2, 2005, and will remain in effect through November 1, 2005.

An airport fueling terminal is generally not considered secure for excise tax purposes if highway vehicles can remove fuel from the airport, but an exception is provided in the case of exigent circumstances. The IRS has determined that the aftermath of Hurricane Katrina is an exigent circumstance that meets this condition.